



CHESTERFIELD COUNTY, VIRGINIA

Application for New Business License(s)

2004

Joseph A. Horbal
Commissioner

Office of the Commissioner of the Revenue
P. O. Box 124
Chesterfield, VA 23832-0124
(804) 796-7118, 748-1754, or 748-1282
cor@chesterfield.gov

**** IMPORTANT ****
2004 licenses will expire 12/31/2004. 2004 Renewal application must be received or postmarked AND tax paid in full by 3/1/2004.

Federal ID # or Soc. Sec. # E-mail Name Trade Name Mailing Address Local Address (No PO Boxes or mail drops) Office Telephone #		FOR OFFICE USE ONLY			
		Date Filed		Date Processed	Payment Amount
					\$
		START DATE IN CHESTERFIELD BEGINNING/ENDING DATES OF FISCAL YEAR, IF APPLICABLE			
Fax # Local Telephone #		TYPE OF ENTITY: <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC			

LICENSE CLASSIFICATIONS		ABC # _____
#	DESCRIPTION	

Note: ABC gross receipts MUST be included with total retail sales

STATE BOARD FOR CONTRACTORS REG. # _____

CONTRACTORS: Initial here if you do not accept contracts of \$1,000 or more and your gross receipts are less than \$150,000 during any 12 month period:

LICENSE TAX/FEE CALCULATION			
Need more information? See reverse side of this form.			
	LICENSE 01	LICENSE 02	LICENSE 03
1. 2004 GROSS RECEIPTS* : Enter your estimated gross receipts for the remainder of calendar year 2004 for each license on Line 1. If the amount on Line 1 is less than \$200,000 but greater than or equal to \$10,000, skip Lines 2, 3, and 4 and enter \$10.00 on Line 5. If the amount on Line 1 is less than \$10,000, skip Lines 2, 3, and 4, and enter \$0.00 on Line 5.			
2. Exclusion: Enter \$200,000 per license ONLY if Line 1 amount is greater than or equal to \$200,000			
3. ADJUSTED GROSS RECEIPTS* (Line 1 – Line 2)			
4. TAX RATE (ONLY if Line 1 amount is greater than or equal to \$200,000)			
5. 2004 TAX: (Line 3 X Line 4) or \$10.00, whichever is greater; OR \$0.00 if Line 1 amount is less than \$10,000			
6. LATE PENALTY (1% per day, up to a maximum of 10%, \$2.00 minimum)			
7. INTEREST (10% per year, assessed monthly on the 1 st of each month)			
8. TOTAL AMT. DUE within 30 days of start date (Add Lines 5 through 7)			

*** FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS**

DECLARATION BY TAXPAYER – I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief. **I hereby verify that this location is properly zoned for the licensable business activity(ies) being conducted there.** I understand that a violation of the Zoning Ordinance is a misdemeanor subject to a significant fine. (NOTE: Zoning information is available in the Planning Dept. or by calling (804) 748-1050.)

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* LESS THAN \$200,000

<u>Gross Receipts* Range</u>	<u>License Fee</u>
\$0.00 – \$9,999.99	-0-
\$10,000.00 – \$199,999.99	\$10.00

Note: This fee schedule applies ***separately*** to each license classification

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* OF \$200,000 OR MORE

<u>License Classification</u>	<u>Basis</u>	<u>Rate Factor</u>	<u>Minimum Tax</u>
Professional Service	Gross Receipts	.0053	\$10.00
Financial Service	Gross Receipts	.0053	\$10.00
Real Estate Service	Gross Receipts	.0053	\$10.00
Utility Service	Gross Receipts	.0050	\$10.00
Personal or Business Service	Gross Receipts	.0033	\$10.00
Commission Merchant	Gross Receipts	.0033	\$10.00
Merchandise Broker	Gross Profit	.0033	\$10.00
Coin Operated Amusement Machines	Gross Receipts	.0033	\$10.00
Repair Service	Gross Receipts	.0027	\$10.00
Retail Merchant	Gross Receipts	.0019	\$10.00
Direct Seller – Retail	Gross Receipts	.0019	\$10.00
Merchant Placing Vending Machines	Gross Receipts	.0019	\$10.00
Amusement/Admissions	Gross Receipts	.0019	\$10.00
Contractor	Gross Receipts	.0014	\$10.00

Note: Contractors must attach a list for any deductions claimed for work done in other localities where licenses were obtained. Speculative builders must attach a list of completed projects.

Wholesale Merchant	Gross Purchases	.0010	\$10.00
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Note: Maximum tax for the Wholesale Merchant classification is \$20,000.00.

Direct Seller – Wholesale	Gross Receipts	.0005	\$10.00
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Note: Direct Seller categories apply only to consumer products sold in private residences.

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>
Alcoholic Beverage – Beer & Wine Sales	\$20.00
Alcoholic Beverage – Mixed Beverage Sales	
Seating Capacity: 1 – 100	\$200.00
101 – 150	\$350.00
over 150	\$500.00
Flea Market/Craft Show/Trade Show Promoter	\$2.00 per vendor per day, minimum of five vendors required
Itinerant Merchant – Edible Perishables	\$50.00
Itinerant Merchant – Goods, Wares, Merchandise	\$250.00
(January – June)	
Itinerant Merchant – Goods, Wares, Merchandise	\$250.00
(July – December)	
Night Club Operator	\$100.00
Peddler – Edible Perishables	\$25.00
Peddler – Goods, Wares, Merchandise	\$500.00

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 796-7118, 748-1282, or 748-1754.**
 - If your federal income tax return is prepared on a fiscal year basis your base year **MUST** be the fiscal year ending during the calendar year preceding the license year. Gross receipts* must be reported using the same method of accounting as is used for federal income tax purposes.
 - Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges. Make checks payable to: TREASURER, Chesterfield County.
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*FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS